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**Consideration of reports on the work of the Standing Committee
Programme budgets, management, financial control
and administrative oversight**

Internal audit activities in the Office of the United Nations High Commissioner for Refugees for the period from 1 July 2014 to 30 June 2015

Report of the Office of Internal Oversight Services

Summary

This report provides an overview of the internal audit activities undertaken by the Office of Internal Oversight Services (OIOS), in respect of the Office of the United Nations High Commissioner for Refugees (UNHCR), covering the period from 1 July 2014 to 30 June 2015. It is provided pursuant to the decision of the Executive Committee to consider reports relating to programme and administrative oversight during its annual plenary session (A/AC.96/1003, para. 25(1)(f)(vi.)).

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I. Introduction

1. This report provides an overview of the internal audit services rendered by the Office of Internal Oversight Services (OIOS) to the Office of the United Nations High Commissioner for Refugees (UNHCR) during the period from 1 July 2014 to 30 June 2015. It is prepared for consideration during the sixty-sixth session of the Executive Committee of the High Commissioner's Programme, following consultation with the High Commissioner.

2. OIOS provides internal audit services to UNHCR in accordance with:

a. The General Assembly resolutions that pertain to the mandate, functions and operations of OIOS, which include but are not limited to resolutions 48/218B, 54/244, 57/287B, 59/272, 64/263 and 69/253;

b. United Nations Financial Regulation 5.15;

c. Article 12 of the *Financial Rules for Voluntary Funds administered by the High Commissioner for Refugees (A/AC.96/503/Rev.10)*;

d. Secretary-General's Bulletin ST/SGB/273 on the establishment of the Office of Internal Oversight Services; and

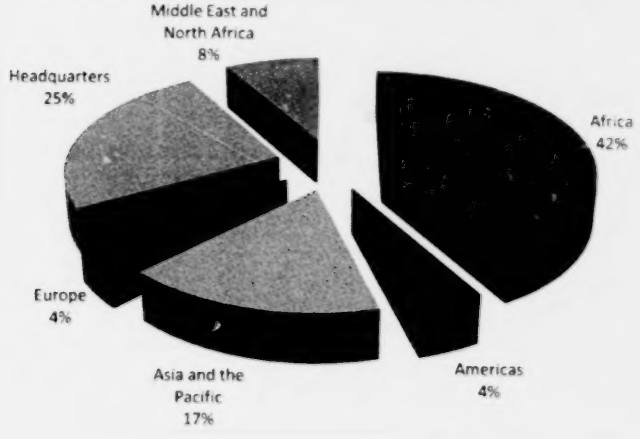
e. The Memorandum of Understanding that defines the responsibilities for the internal audit services that OIOS provides to UNHCR, which was signed on 17 December 2014 by the High Commissioner and the Under-Secretary-General of OIOS.

II. Overview of results

A. Audit coverage and ratings

3. OIOS completed 24 audits during the reporting period (see annexes I and II for the list). Figure 1 shows the audit coverage of assignments by region.

Figure 1 – Reports issued from 1 July 2014 to 30 June 2015 by region

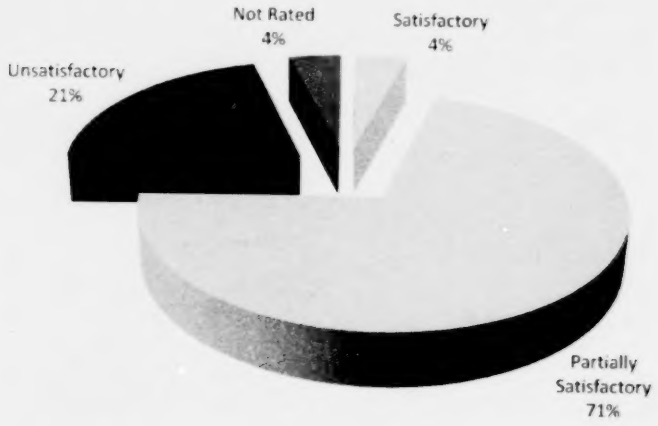


4. The audits were assigned one of the following ratings :

- *A rating of "satisfactory" means that governance, risk management, and control processes are adequately designed and operating effectively to provide reasonable assurance regarding the achievement of control and or business objectives under review.*
- *A rating of "partially satisfactory" means that important (but not critical or pervasive) deficiencies exist in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and or business objectives under review; and*
- *A rating of "unsatisfactory" means that one or more critical and/or pervasive important deficiencies exist in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and / or business objectives under review.*

5. Figure 2 shows the overall distribution of ratings for the 24 audits completed during the reporting period.

Figure 2 – Ratings of reports issued from 1 July 2014 to 30 June 2015



6. The results of the audits are summarized below.

B. Headquarters and information and communications technology

7. OIOS completed six headquarters and information and communications technology (ICT) audits during the reporting period, which are listed in annex I.

8. The reports for these audits included 28 important recommendations.

C. Field operations

9. OIOS completed 18 field operations audits during the reporting period, which are listed in annex II.

10. The reports for these audits included 16 critical and 98 important recommendations. Details of 14 of the critical recommendations are provided below. Details of the other two critical recommendations have been withheld because they contain confidential information.

Audit of UNHCR operations in Turkey

11. *The arrangements for monitoring and reporting on the distribution of core relief items required reinforcement*. The UNHCR Representation in Turkey did not adequately monitor the distribution of core relief items valued at $21.4 million to beneficiaries in refugee camps. Distribution reports were not prepared and signatures of recipients were not systematically collected. The list of authorized personnel in the camp and their specimen signatures were also not maintained for verifying the authenticity of receipts attached to supplier invoices and distribution lists prepared by the officials. OIOS recommended that UNHCR strengthen arrangements for the delivery and distribution of core relief items in the camps by preparing a plan for delivery; obtaining signatures or thumb impressions of beneficiaries as confirmation of the receipt of the items; and requiring partner and UNHCR field teams to prepare core relief item distribution reports, on-site distribution reports and post distribution reports. UNHCR accepted the recommendation and was in the process of taking corrective action.

Audit of UNHCR management of the Sudan Common Humanitarian Pipeline project

12. *Improved project monitoring arrangements were necessary*. The UNHCR Representation in Sudan did not adequately monitor the implementation of shelter activities under the Common Humanitarian Pipeline project. As a result, there was no assurance that project activities were being fully achieved and that project funds were being spent on the intended purposes. UNHCR accepted and implemented an OIOS recommendation to strengthen arrangements for project monitoring by developing a formal plan and procedures for monitoring and by assigning the related responsibilities to a focal point.

Audit of UNHCR Regional Support Hub in Kenya

13. *There was a need to establish work plans for regional specialist staff that address high-risk operational priorities*. The UNHCR Regional Support Hub in Kenya did not adequately consider high-risk operational priorities and under-performance in country offices when determining which support missions to undertake in the region. Furthermore, mission reports were produced for only 96 of the 349 support missions conducted during 2012 and 2013, and the recommendations made in these mission reports were not followed up on to ensure implementation. OIOS recommended that UNHCR establish appropriate procedures to ensure that the work plans of regional specialist staff were focused on high-risk operational priorities and to develop specific mission plans, along with the required travel resources, to address under-performance in the countries in the region. OIOS also recommended that for every support mission, reports should be prepared, reviewed and sent to the respective country representative; and the status of implementation of recommendations contained in the regional officers' mission reports should be systematically monitored. UNHCR accepted the recommendation and was in the process of taking corrective action.

14. *General Service staff were recruited without following competitive procedures*. The UNHCR Regional Support Hub in Kenya did not adequately manage the recruitment processes. There were instances where candidates selected for positions did not meet the vacancy requirements. In another case, an intern was hired immediately following the internship, in violation of the rules. These conditions created a perception of favouritism and may have prevented UNHCR from recruiting the best suitable candidates. OIOS recommended the implementation of procedures to strengthen management oversight of the

recruitment of local staff, including the adoption of transparent and competitive recruitment procedures and the assessment of profiles of applicants against the job requirements. UNHCR took action to implement the recommendation.

15. *Conflict of interest in spouse employment required resolution.* A staff member in the UNHCR Regional Support Hub in Kenya was assigned supervisory duties and approved several travel authorizations for her spouse during 2013. On another occasion, a spouse was on the interview panel while the other spouse was a member of the Regional Appointments Committee for the same recruitment case, resulting in a potential conflict of interest. UNHCR accepted and implemented an OIOS recommendation to introduce a mechanism for enforcing compliance with UNHCR rules on employment of spouses.

16. *There was a lack of transparency and competiveness in the hiring of seconded staff and consultants.* The lack of mechanisms to ensure compliance with the rules, as well as inadequate oversight by the UNHCR Regional Bureau for Africa, resulted in irregularities in the recruitment and retention of seconded staff and consultants in the UNHCR Regional Support Hub in Kenya. For example, seconded staff were not selected competitively, were retained for several years and were paid at a rate contrary to the rules. A consultant was selected without a competitive process and paid above the established maximum rate. These cases of non-compliance with the rules created a perception of favouritism. UNHCR accepted and implemented an OIOS recommendation to establish appropriate management oversight mechanisms to ensure the transparency and competiveness of the processes for hiring seconded staff and consultants.

Audit of UNHCR operations in Mali

17. *Goods and services were not competitively procured.* The UNHCR Representation in Mali procured goods and services without competitive bidding and without issuing purchase orders. It also did not obtain the required approvals from the Regional Committee on Contracts or the Local Committee on Contracts. This occurred because of a lack of expertise and staff experience. UNHCR accepted and implemented the recommendation of OIOS to provide procurement training to supply staff and strengthen oversight by management and the Local Committee on Contracts.

18. *Appropriate arrangements for vendor management needed to be established.* The UNHCR Representation in Mali, due to a lack of experienced staff, did not vet or evaluate its vendors prior to placing them in the vendor database. In addition, vendor files were not adequately maintained and duplicate vendors were recorded in the database. OIOS recommended that duplicate vendors be deactivated and adequate procedures be implemented for vendor management. UNHCR accepted the recommendation and took action to implement it.

19. *Arrangements for the receipt, issuance and distribution of non-food items needed to be strengthened.* Lack of capacity in the UNHCR Representation in Mali as well as inadequate oversight resulted in weaknesses in the management of $1.4 million worth of non-food items received from another UNHCR operation. Items were not recorded in the enterprise resource planning system and there were no supporting documents evidencing their receipt. Returned items were also not warehoused as required. UNHCR accepted and implemented an OIOS recommendation to train staff on warehouse management and to establish adequate controls over the receipt, issuance and distribution of non-food items.

Audit of UNHCR operations in Kenya

20. *Effective arrangements for monitoring the distribution of non-food items were necessary.* The UNHCR Representation in Kenya did not adequately monitor the distribution of core relief items to beneficiaries in refugee camps. Distribution reports were not prepared and signatures of beneficiaries were not collected to evidence the receipt of

core relief items valued at $3.9 million. UNHCR accepted and implemented an OIOS recommendation to introduce appropriate procedures for on-site monitoring, reconciliation of the quantities distributed with those issued from the warehouse, and acknowledgement of receipt of the items by the beneficiaries.

21. *Controls over fuel management needed to be reinforced.* The UNHCR Representation in Kenya did not systematically monitor fuel allocations and fuel consumption to ensure alignment with operational needs. As a result, a discrepancy of 200,000 litres in the fuel stock valued at $170,000 was not followed up on and investigated. UNHCR accepted and implemented the recommendation of OIOS to develop an action plan for strengthening fuel management, including systematically analysing average monthly fuel consumption against standard consumption rates, putting in place an appropriate infrastructure for stock keeping and monitoring the partner in charge of fuel management.

Audit of UNHCR operations in Jordan

22. *Transparent and competitive procurement procedures were not followed.* The UNHCR Representation in Jordan incurred additional costs of $750,000 related to the acquisition of equipment after lower bids from technically qualified vendors were rejected and not adequately disclosed to the Headquarters Committee on Contracts. Furthermore, due to inadequate acquisition planning, the Representation requested a competitive bidding waiver for the procurement of hygiene kits for $150,000 from a sole source, the contract value of which was subsequently increased to $1,891,000, defeating the principle of competitive procurement. The Representation also signed a property lease agreement without the standard termination clause in case of force majeure and incorrectly reimbursed the owner property tax of $84,600, all against the advice of the UNHCR Legal Affairs Service. UNHCR accepted and initiated action to implement the recommendation of OIOS to establish adequate management oversight over procurement and contract management activities.

Audit of UNHCR operations in Rwanda

23. *Delegation of procurement authority to partners was not adequately monitored.* The UNHCR Representation in Rwanda delegated $8.1 million worth of procurement to implementing partners during 2013 and 2014 without following the pre-qualification process and without prior approval of the Local Committee on Contracts. There was also no evidence that the procurement procedures of implementing partners were reviewed by UNHCR. OIOS recommended and UNHCR implemented an action plan to improve arrangements for the review and approval of procurement entrusted to partners by the Implementing Partnership Management Committee and the Head of Office and to monitor the procurement undertaken by partners.

24. *There were inadequacies in oversight over vendor and procurement management.* The Representation recorded all of its 688 vendors in the vendor database without supporting files and documented evidence of their vetting, review and approval. The Representation also prepared purchase orders totalling $1 million after the relevant goods and services were received, and did not enter into contracts for large and complex procurement transactions totalling $600,000. The annual purchasing plan for 2014 was only prepared in April 2014 and lacked timelines for procurement activities. The Local Committee on Contracts did not discharge its responsibilities properly when approving purchases. OIOS recommended that oversight arrangements over procurement management be improved, including implementation of appropriate procedures for vendor registration, maintenance of vendor files, preparation of annual purchasing plans and training of members of the Local Committee on Contracts on their roles and responsibilities. UNHCR accepted this recommendation and took prompt action to implement it.

D. Advisory services

25. During field audits, OIOS provided advice as and when requested by the field offices. OIOS also provided advice to UNHCR's Division of Financial and Administrative Management on the financial procedures for cash-based interventions.

III. Status of implementation of recommendations

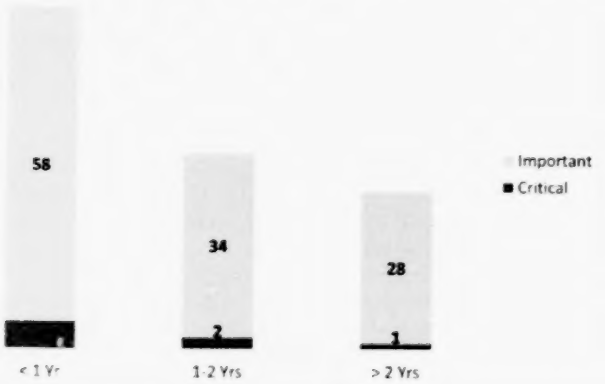
A. Overview of the reporting period

26. OIOS issued 142 recommendations for the 24 audits completed, out of which 126 (89 per cent) were important and 16 (11 per cent) were critical. The breakdown of the recommendations by audit is provided in annexes I and II.

B. Overview of open recommendations

27. At the end of the reporting period, there were 128 recommendations open, of which 120 were considered to be important and 8 were critical. Their ageing is shown in figure 3.

Figure 3 – Age and classification of open recommendations as of 30 June 2015



28. During the reporting period, the number of open recommendations decreased from 175 as at 30 June 2014 to 128 as at 30 June 2015. The UNHCR Independent Audit and Oversight Committee (IAOC) and the UNHCR Internal Compliance and Accountability Committee (ICAC) played important roles in reviewing the implementation of recommendations. This was further supported by the effective work done by the Policy and Audit Coordination Unit of the Division of Financial and Administrative Management in following up on implementation, in coordination with OIOS.

29. A total of 29 open recommendations were over two years old at the end of the reporting period. A list of the audits which were the source of these recommendations is provided in annex III. Thirteen of these recommendations required policy and systems changes for their implementation.

C. Past due critical recommendations

30. Annex IV provides details of the eight critical recommendations, the implementation of which was overdue, together with the last update on the progress made to date. These recommendations were expected to be implemented during 2015.

31. OIOS will follow up with UNHCR management, the ICAC and the IAOC on implementation of these critical recommendations.

D. Overview of closed recommendations

32. During the year, 186 recommendations were closed, out of which 179 were fully implemented. Seven recommendations were closed without implementation because the issues they addressed were overtaken by the passage of time, would be pursued through another existing recommendation and/or were to be reassessed in other planned audits.

IV. Work planning

33. Annual risk-based work plans, covering the period 1 January to 31 December, were prepared for 2014 and 2015 in accordance with OIOS risk assessment and planning processes. The selected assignments were discussed with UNHCR management to validate and confirm the areas identified for audit. OIOS also held discussions with the United Nations Board of Auditors (BOA), the Joint Inspection Unit (JIU), the UNHCR Policy Development and Evaluation Service, and the UNHCR Inspector General's Office (IGO) as a way of minimizing duplication and optimizing oversight coverage of UNHCR activities.

34. The IAOC reviewed the 2015 work planning process and the proposed assignments. The final work plan was endorsed by the High Commissioner and approved by the Under-Secretary-General of OIOS.

35. The status of the engagements in the 2014 and 2015 work plans was reported to UNHCR management on a quarterly basis and was periodically discussed with the IAOC.

V. Staffing and budget resources

A. Staffing

36. OIOS had a total of 22 posts approved and dedicated to UNHCR activities for 2014, and 25 for 2015, as shown in table 1. As at end June 2015, all 25 posts were filled. Based on a risk assessment carried out by OIOS to determine the resources required to implement its annual work plan, the High Commissioner in June 2015 approved one P-3 auditor post to be based in Budapest, Hungary effective 1 January 2016. The resources pertaining to this post will be included in the 2016-2017 budget submitted for the approval of the Executive Committee.

Table 1 – Approved posts for 2014 and 2015

Location	Geneva		Nairobi		Resident Auditors*		Total	
Type of staff/ Year	2014	2015	2014	2015	2014	2015	2014	2015
Professional	9	9	5	6	4	6	18	21
General Service	3	3	1	1	--	--	4	4
Total	**12**	**12**	**6**	**7**	**4**	**6**	**22**	**25**

* Pakistan and Jordan

B. Budget

37. Table 2 shows the budgets provided for internal audit for 2014 and 2015.

Table 2 - Internal audit budgets for 2014 and 2015

Cost category	2014	2015
Staff costs	$4,533,707	$5,035,919
Non-staff	$548,280	$593,226
Total	**$5,081,987**	**$5,629,145**

VI. Cooperation and coordination

A. Independent Audit and Oversight Committee

38. OIOS attended the three IAOC meetings held during the reporting period to discuss work plan implementation and audit process matters. The meetings were considered very useful to assist in aligning the work of OIOS with the needs of UNHCR.

B. Internal Compliance and Accountability Committee

39. OIOS attended the four meetings held by the ICAC during the reporting period. The issues discussed included: cross-cutting and recurrent audit results; ratings of audit results, assessments of recommendations requiring policy and system changes; ageing of recommendations; status of implementation of critical recommendations; the OIOS reporting process; and ways to improve accountability in the organization.

C. UNHCR management

40. OIOS met with the directors of regional bureaux and divisions and representatives throughout the reporting period to discuss the timing, scope and objectives of audit assignments and other audit related matters. OIOS also held meetings with senior management to discuss and resolve issues arising from audits.

D. United Nations oversight bodies

41. OIOS met regularly with the BOA and the JIU to share information and to minimize overlap in oversight activities. OIOS routinely shared work plans with the BOA and the JIU, notified them of audits during the planning stage and provided them with copies of final reports.

E. UNHCR Inspector General's Office

42. OIOS and the IGO met regularly during the reporting period to explore synergies and ways to improve information sharing, especially during the planning and follow-up of assignments. Issues that arose during audits requiring investigation were referred to the IGO Investigation Service for follow-up. With regard to referrals made previously, OIOS periodically followed up with the IGO on the outcome of the referrals.

F. Audit focal point, Policy and Audit Coordination Unit, Division of Financial and Administrative Management

43. The Director of the Division of Financial and Administrative Management was the focal point for OIOS, and regular meetings were held with the Policy and Audit Coordination Unit, under the Director's purview. These meetings dealt with work plan issues, follow-up of responses to audit reports and recommendations, and financial and staff resource issues.

Annex I

Final reports issued from 1 July 2014 to 30 June 2015:
Headquarters and information and communications technology

	Report Number	*Assignment Title*	*Date of Final Report*	*Rating*	*Important Recommendations*	*Critical Recommendations*
1	2014/077	Audit of donor relations and resource mobilization activities of the Office of the United Nations High Commissioner for Refugees	11-Aug-14	Partially Satisfactory	5	-
2	2014/092	Audit of the delegation of authority framework in the Office of the United Nations High Commissioner for Refugees	18-Sep-14	Partially Satisfactory	4	-
3	2014/129	Audit of the management of externally provided information systems services in the Office of the United Nations High Commissioner for Refugees	09-Dec-14	Partially Satisfactory	4	-
4	2014/154	Audit of contract management and vendor performance monitoring in the Office of the United Nations High Commissioner for Refugees	29-Dec-14	Partially Satisfactory	6	-
5	2015/033	Audit of the arrangements for supporting education programmes for refugees in the Office of the United Nations High Commissioner for Refugees	28-Apr-15	Partially Satisfactory	6	-
6	2015/044	Review of recurrent implementing partnership management issues in internal audit reports for the Office of the United Nations High Commissioner for Refugees	26-May-15	Not Rated	3	-
				Total	28	-

Annex II

Final reports issued from 1 July 2014 to 30 June 2015: Field operations

	Report Number	*Assignment Title*	*Date of Final Report*	*Rating*	*Important Recommendations*	*Critical Recommendations*
1	2014/084	Audit of the operations in Côte d'Ivoire for the Office of the United Nations High Commissioner for Refugees	04-Sep-14	Partially Satisfactory	7	-
2	2014/116	Audit of staff safety and security in the Pakistan Representation for the Office of the United Nations High Commissioner for Refugees	28-Nov-14	Satisfactory	5	-
3	2014/149	Audit of the operations in Turkey for the Office of the United Nations High Commissioner for Refugees	22-Dec-14	Unsatisfactory	8	1
4	2014/158	Audit of the management of the Sudan Common Humanitarian Pipeline project by the Office of the United Nations High Commissioner for Refugees	29-Dec-14	Partially Satisfactory	2	1
5	2014/159	Audit of the Regional Support Hub in Kenya for the Office of the United Nations High Commissioner for Refugees	30-Dec-14	Unsatisfactory	6	1
6	2014/160	Audit of the operations in Mauritania for the Office of the United Nations High Commissioner for Refugees	31-Dec-14	Partially Satisfactory	6	-
7	2014/161	Audit of the operations in Mali for the Office of the United Nations High Commissioner for Refugees	31-Dec-14	Unsatisfactory	3	3
8	2015/003	Audit of the operations in Kenya for the Office of the United Nations High Commissioner for Refugees	29-Jan-15	Partially Satisfactory	3	2
9	2015/004	Audit of the participation of the United Nations High Commissioner for Refugees Representation in Pakistan in the implementation of the Refugee Affected and Hosting Areas programme	28-Jan-15	Unsatisfactory	6	2

10	2015/008	Audit of the operations in Burkina Faso for the Office of the United Nations High Commissioner for Refugees	02-Feb-15	Partially Satisfactory	8	-
11	2015/011	Audit of the operations in Colombia for the Office of the United Nations High Commissioner for Refugees	12-Feb-15	Partially Satisfactory	5	-
12	2015/013	Audit of the operations in Eritrea for the Office of the United Nations High Commissioner for Refugees	24-Feb-15	Partially Satisfactory	6	-
13	2015/018	Audit of the operations in Kazakhstan for the Office of the United Nations High Commissioner for Refugees	14-Mar-15	Partially Satisfactory	7	-
14	2015/039	Audit of the operations in Mozambique for the Office of the United Nations High Commissioner for Refugees	19-May-15	Partially Satisfactory	4	-
15	2015/048	Audit of the operations in Chad for the Office of the United Nations High Commissioner for Refugees	11-Jun-15	Partially Satisfactory	8	-
16	2015/049	Audit of the operations in Jordan for the Office of the United Nations High Commissioner for Refugees	12-Jun-15	Unsatisfactory	6	1
17	2015/050	Audit of the operations in Rwanda for the Office of the United Nations High Commissioner for Refugees	12-Jun-15	Partially Satisfactory	5	2
18	2015/059	Audit of the operations in the Philippines for the Office of the United Nations High Commissioner for Refugees	23-Jun-15	Partially Satisfactory	3	-
				Total	98	16

Annex III

Recommendations open for more than two years

Assignment Number	*Assignment Title*	*Report Date*	*Important Recommendations*	*Critical Recommendations*	*Total Recommendations*	*Linked to Policies and System Changes*
AR2005/162/07	Audit of retrenchment benefits for UNHCR implementing partner project personnel	08/05/2006	3	0	3	3
AR2006/161/01	Audit of UNHCR fleet management	06/07/2007	3	0	3	2
AR2007/111/01	Audit of UNHCR operations in Guinea	16/11/2007	1	0	1	-
AR2008/166/01	Audit of information technology security (PeopleSoft applications) at UNHCR	17/10/2008	1	0	1	1
AR2010/111/01	Audit of UNHCR operations in Sierra Leone	26/07/2010	1	0	1	-
AT2010/166/02	Audit of UNHCR Focus system	29/10/2010	1	0	1	-
AR2011/162/01	Audit of UNHCR human resources management functions outposted to the Global Service Centre	27/07/2011	1	0	1	1
AT2011/166/02	Audit of UNHCR arrangements for business continuity and disaster recovery for non-PeopleSoft applications	15/12/2011	1	0	1	-
AT2011/166/03	Post-implementation audit of the UNHCR Performance Appraisal Management System	08/05/2012	2	0	2	-
AR2011/112/03	Audit of UNHCR operations in Djibouti	17/07/2012	2	0	2	-
AR2011/151/01	Audit of UNHCR operations in Ecuador	28/08/2012	1	0	1	1
AR2012/110/01	Audit of UNHCR operations in Burundi	05/12/2012	1	0	1	-
AR2011/111/02	Audit of UNHCR operations in Guinea	18/12/2012	1	0	1	-
AR2011/165/01	Audit of UNHCR private sector fundraising	18/12/2012	3	0	3	3
AR2012/112/03	Audit of UNHCR operations in Ethiopia	25/03/2013	2	1	3	-

AR2012 166 01	Audit of the security of the UNHCR Managing for Systems Resources and People system	25 03 2013	2	0	2	2
AR2012 112 02	Audit of UNHCR operations in Uganda	27 03 2013	1	0	1	1
AR2012 112 01	Audit of programme and financial management of United Nations High Commissioner for Refugees operations in Kenya	29 05 2013	1	0	1	1
Total number of recommendations open for over two years			28	1	29	13

Annex IV

Past due critical recommendations

Assignment Number	*Assignment Title*	*Recommendation*	*Last Update*	*Report Date*	*Target Date*	*New estimated completion date*
AR2012/112/03	Audit of UNHCR operations in Ethiopia	The Office of the High Commissioner should engage the Government of Ethiopia to seek redress for the breaches of the Country Agreement, the Implementing Partner (IP) agreement, and the provisions of the Right of Use Agreements by the Government IP.	In February 2015, UNHCR indicated that of the eight key points of action by the partner, six had been duly addressed and closed. The Representation would continue engaging with the partner to ensure full implementation.	25/03/2013	31/12/2013	30/07/2015
AR2013/141/03	Audit of United Nations High Commissioner for Refugees operations in Afghanistan	The UNHCR Representation in Afghanistan, in conjunction with the Bureau for Asia and the Pacific, should: (i) undertake a review of the project implemented by the partner to ascertain the extent to which project objectives were achieved and whether value for money was obtained; and (ii) review payments made to the partner, in the context of the deliverables actually provided, and recover any payments that are considered to be excessive.	In May 2015, UNHCR stated that the Controller had sent a letter to the partner's Regional Office with a copy to its headquarters with regard to the claimed amount. The partner responded to the letter by email on 7 April 2015 by again objecting to the claim. UNHCR then requested the partner to provide a reply to the Controller's letter by the designated officer in the partner's Headquarters and, in addition, asked the partner to provide clear documentation to substantiate the direct cost charged over and above the budget.	30/05/2014	30/09/2014	30/09/2015
AR2013/166/01	Audit of the planning, delivery and monitoring of information systems services provided by the Division of Information Systems and Telecommunications in the Office of the United Nations High Commissioner for Refugees	The UNHCR Division of Information Systems and Telecommunications should establish governance arrangements for the Connect and Collaborate project that are consistent with UNHCR ICT project management governance policies and practices.	In May 2015, UNHCR indicated that Administrative Instruction on ICT Governance Board was promulgated on 27 March 2015. Action still needs to be taken to establish governance arrangements specifically for the Connect and Collaborate project.	12/06/2014	30/09/2014	Not available

Assignment Number	*Assignment Title*	*Recommendation*	*Last Update*	*Report Date*	*Target Date*	*New estimated completion date*
AR2013/121/01	Audit of the operations in Turkey for the Office of the United Nations High Commissioner for Refugees	The UNHCR Representation in Turkey should strengthen arrangements for the delivery and distribution of core relief items in the camps by: (a) preparing a plan for delivery of core relief items in consultation with relevant camp authorities; (b) preparing a list of authorized personnel in the camps and obtaining their specimen signatures for verification of deliveries; (c) arranging for signatures or thumb impressions of beneficiaries to be obtained as confirmation of the receipt of relief items; and (d) requiring the partner and UNHCR field teams to submit core relief items distribution reports, on-site distribution reports and post distribution reports.	In April 2015, UNHCR provided an update on the action underway to fully implement the recommendation.	22/12/2014	31/03/2015	30/07/2015
AR2014/112/01	Audit of the Regional Support Hub in Kenya for the Office of the United Nations High Commissioner for Refugees	The UNHCR Regional Support Hub in Kenya should establish appropriate local procedures to ensure that: (a) the regional officers' work plans are focused on high risk areas and operational priorities and include specific mission plans to the countries in the region together with the required travel resources; (b) for every support mission, a report is prepared, reviewed and sent to the respective country representative; and (c) the status of implementation of	In May 2015, UNHCR stated that local procedures on mission planning, reporting and monitoring and 2015 work plans had been developed. Action was underway to implement the remaining parts of the recommendation.	30/12/2014	31/03/2015	30/07/2015

Assignment Number	*Assignment Title*	*Recommendation*	*Last Update*	*Report Date*	*Target Date*	*New estimated completion date*
		recommendations contained in the regional officers' mission reports is systematically monitored.				
AR2014/131/04	Audit of the operations in Jordan for the Office of the United Nations High Commissioner for Refugees	The UNHCR Representation in Jordan should prepare an annual procurement plan based on an assessment of needs and establish adequate management oversight processes over procurement activities for ensuring full compliance with the UNHCR procurement rules and procedures.	In June 2015, UNHCR stated that the annual procurement plan had been prepared and a Senior Supply Officer had been engaged under a temporary appointment to supervise the procurement activities. In addition, all concerned staff were trained on supply management issues. Action still needed to be taken to ensure that adequate management oversight processes over procurement activities were in place and fully functioning.	12/06/2015	30/06/2015	Not available
AR2014/141/01	Audit of the participation of the United Nations High Commissioner for Refugees Representation in Pakistan in the implementation of the Refugee Affected and Hosting Areas programme	Withheld -Strictly Confidential Report.		28/01/2015	30/06/2015	Not available
AR2014/141/01	Audit of the participation of the United Nations High Commissioner for Refugees Representation in Pakistan in the implementation of the Refugee Affected and Hosting Areas programme	Withheld -Strictly Confidential Report.		28/01/2015	30/06/2015	Not available